

**Introduced by Senator Machado**

February 22, 2005

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An act to amend Section 2610.6 of the Revenue and Taxation Code, relating to taxation.

**LEGISLATIVE COUNSEL'S DIGEST**

SB 703, as introduced, Machado. Tax liens.

Existing law specifies that every tax on real property is a lien against the property assessed. Existing law authorizes a person to pay the property taxes of another person pursuant to a written or oral authorization.

This bill would instead require a person, whom this bill would classify as an assessee, that seeks to authorize another person, whom this bill would classify as a payor, to pay his or her real property taxes to file a document sworn under penalty of perjury with the tax collector containing the authorization, a description of the property on which the payor will pay the taxes, and the payor's name, as specified. This bill would also specify that these taxes are not a lien against the property of the assessee. This bill would also require the tax collector to record a lien against the real property of the payor for the taxes of the assessee, to issue a receipt to the payor, and to certify that the payment has been made and the lien has been recorded, as specified.

By expanding the crime of perjury, this bill would create a state-mandated local program.

This bill would also create a state-mandated local program by requiring tax collectors to issue receipts and certifications to payors and to record tax liens.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state.

Statutory provisions establish procedures for making that reimbursement.

This bill would provide that with regard to certain mandates no reimbursement is required by this act for a specified reason.

With regard to any other mandates, this bill would provide that, if the Commission on State Mandates determines that the bill contains costs so mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

Vote: majority. Appropriation: no. Fiscal committee: yes.

State-mandated local program: yes.

*The people of the State of California do enact as follows:*

1 SECTION 1. Section 2610.6 of the Revenue and Taxation  
2 Code is amended to read:

3 2610.6. (a) When the tax collector sends a tax bill to any  
4 person, *hereafter "the payor,"* respecting property ~~which that~~  
5 has been assessed to another and who has the power, pursuant to  
6 ~~written or oral authorization~~ *subdivision (b),* to pay the taxes on  
7 behalf of another, *hereafter "the assessee,"* the tax collector shall  
8 send to the assessee an information copy of the tax bill, except,  
9 that the copy shall state plainly that the copy is not a bill and that  
10 the original bill has been sent to ~~another person~~ *the payor* for  
11 payment.

12 (b) *An assessee may authorize a payor to pay taxes, and any*  
13 *penalties and interest resulting from the nonpayment of these*  
14 *taxes, imposed by a taxing jurisdiction on real property, if the*  
15 *assessee files with the tax collector of that jurisdiction a*  
16 *document, sworn under penalty of perjury, that contains all of*  
17 *the following:*

18 (1) *A statement authorizing the payor to pay property taxes on*  
19 *the assessee's real property.*

20 (2) *A description of the real property of the assessee, the taxes*  
21 *upon which will be paid by the payor.*

22 (3) *The name of the payor.*

23 (c) *Notwithstanding any other provision of law, if a payor*  
24 *pays real property taxes, penalties, or interest of an assessee*  
25 *under this section, all of the following apply:*

26 (1) (A) *The taxes on the real property of the assessee that will*  
27 *be paid by the payor are not a lien against that property.*

1     (B) *The tax collector shall record a lien against the real*  
2 *property of the payor in the deed records of each county in which*  
3 *the property encumbered by the lien is located. A lien required*  
4 *by this subparagraph is not enforceable unless it is recorded as*  
5 *required by the preceding sentence.*

6     (C) *The tax collector shall keep records of all liens excused as*  
7 *described in subparagraph (A) and of all liens recorded as*  
8 *described in subparagraph (B).*

9     (2) *The tax collector of the taxing jurisdiction, or his or her*  
10 *authorized representative, shall issue a receipt to the payor*  
11 *describing the payment and shall attach to that receipt a*  
12 *document certifying, either by stamping the document with the*  
13 *tax collector's seal of office or by signing the document before a*  
14 *notary public, both of the following:*

15     (A) *That the payment so described has been made by the*  
16 *payor.*

17     (B) *That a lien exists against the real property of the payor as*  
18 *a result of the payment.*

19     SEC. 2. No reimbursement is required by this act pursuant to  
20 Section 6 of Article XIII B of the California Constitution for  
21 certain costs that may be incurred by a local agency or school  
22 district because, in that regard, this act creates a new crime or  
23 infraction, eliminates a crime or infraction, or changes the  
24 penalty for a crime or infraction, within the meaning of Section  
25 17556 of the Government Code, or changes the definition of a  
26 crime within the meaning of Section 6 of Article XIII B of the  
27 California Constitution.

28     However, if the Commission on State Mandates determines  
29 that this act contains other costs mandated by the state,  
30 reimbursement to local agencies and school districts for those  
31 costs shall be made pursuant to Part 7 (commencing with Section  
32 17500) of Division 4 of Title 2 of the Government Code.